

side; 501(c)(5) labor unions, which have been supporting Democrats; and 501(c)(6) trade associations, like the United States Chamber of Commerce, which has been spending heavily in support of Republicans.

Charities organized under Section 501(c)(3) are largely prohibited from political activity because they offer their donors tax deductibility.

Campaign finance watchdogs have raised the most questions about the political activities of the "social welfare" organizations. The burden of monitoring such groups falls in large part on the I.R.S. But lawyers, campaign finance watchdogs and former I.R.S. officials say the agency has had little incentive to police the groups because the revenue-collecting potential is small, and because its main function is not to oversee the integrity of elections.

The I.R.S. division with oversight of tax-exempt organizations "is understaffed, underfunded and operating under a tax system designed to collect taxes, not as a regulatory mechanism," said Marcus S. Owens, a lawyer who once led that unit and now works for Caplin & Drysdale, a law firm popular with liberals seeking to set up nonprofit groups.

In fact, the I.R.S. is unlikely to know that some of these groups exist until well after the election because they are not required to seek the agency's approval until they file their first tax forms—more than a year after they begin activity.

"These groups are popping up like mushrooms after a rain right now, and many of them will be out of business by late November," Mr. Owens said. "Technically, they would have until January 2012 at the earliest to file anything with the I.R.S. It's a farce."

A report by the Treasury Department's inspector general for tax administration this year revealed that the I.R.S. was not even reviewing the required filings of 527 groups, which have increasingly been supplanted by 501(c)(4) organizations.

Social welfare nonprofits are permitted to do an unlimited amount of lobbying on issues related to their primary purpose, but there are limits on campaigning for or against specific candidates.

I.R.S. officials cautioned that what may seem like political activity to the average lay person might not be considered as such under the agency's legal criteria.

"Federal tax law specifically distinguishes among activities to influence legislation through lobbying, to support or oppose a specific candidate for election and to do general advocacy to influence public opinion on issues," said Sarah Hall Ingram, commissioner of the I.R.S. division that oversees nonprofits. As a result, rarely do advertisements by 501(c)(4) groups explicitly call for the election or defeat of candidates. Instead, they typically attack their positions on issues.

Steven Law, president of Crossroads GPS, said what distinguished the group from its sister organization, American Crossroads, which is registered with the F.E.C. as a political committee, was that Crossroads GPS was focused over the longer term on advocating on "a suite of issues that are likely to see some sort of legislative response." American Crossroads' efforts are geared toward results in this year's elections, Mr. Law said.

Since August, however, Crossroads GPS has spent far more on television advertising on Senate races than American Crossroads, which must disclose its donors.

The elections commission could, theoretically, step in and rule that groups like Crossroads GPS should register as political committees, which would force them to disclose their donors. But that is unlikely because of the current make-up of the commission and the regulatory environment, campaign fi-

nance lawyers and watchdog groups said. Four out of six commissioners are needed to order an investigation of a group. But the three Republican commissioners are inclined to give these groups leeway.

Donald F. McGahn, a Republican commissioner, said the current commission and the way the Republican members, in particular, read the case law, gave such groups "quite a bit of latitude."

Mr. CASEY. Basically, in this article we have a news organization—among many—that is saying donor names are being kept secret. The other problem we have, of course, is foreign nationals are coming into the United States and spending money to influence elections. So this is not complicated. It is very simple. Either there is going to be sunlight and exposure about our elections and who is funding these various elections or we are just going to have darkness. I think that injures our ability to have free debate in a campaign, and it injures the voter's ability to learn what they expect and should have a right to know about candidates and about those who are influencing candidates.

Madam President, we should pass the DISCLOSE Act. At a minimum, we should have a debate on the DISCLOSE Act.

Madam President, I yield the floor.

The PRESIDING OFFICER. The Senator from Nebraska.

HONORING OUR ARMED FORCES

FIRST LIEUTENANT MARK A. NOZISKA

Mr. JOHANNIS. Madam President, I rise today to remember a fallen hero, U.S. Army 1LT Mark A. Noziska of Grand Island, NB.

Mark was a proud member of the 1st Battalion of the 4th Infantry Division. He was active in and around Kandahar, one of the most dangerous areas of Afghanistan. Sadly, Mark was killed on August 30 by an improvised explosive device. He had dismounted from a convoy vehicle to investigate suspicious activity when he was attacked. But by taking the lead, he likely prevented many more casualties within his platoon. His death is a great loss to our Nation and to my home State of Nebraska.

Mark loved life, he loved the Huskers, and he especially loved the Army. His leadership qualities became apparent early on in his life. He was recognized in Who's Who and selected to represent Nebraska in People to People while a student at Papillion High School. Before graduating, he was voted Mr. Monarch, a very high honor.

Mark enlisted in the National Guard in 2004 and before long was selected as the Nebraska Army National Guard Soldier of the Year. He subsequently finished as first runner-up in the Soldier of the Year national competition. Yet Mark had even higher aspirations. He enrolled in college and ROTC to become an officer. The University of Nebraska-Omaha ROTC Program honored Mark with the Military Order of the Purple Heart Medal.

After graduating with his college degree, he proceeded to the Infantry Officer Basic Course. His family reports that being an officer in the U.S. Army was an obvious joy and privilege for him.

First Lieutenant Noziska will be remembered as an eager, playful, yet very dedicated young man. His family recalls his lust for life, his love of his favorite football team, the Huskers, and his commitment to serving his country. His young nephew longs for Mark's teasing.

To Army leadership he was an energetic lieutenant with unlimited potential. His decorations and badges earned during his short but distinguished military career speak to his dedication and to his bravery: the Bronze Star, the Purple Heart, the Afghanistan Campaign Medal, the NATO Service Medal, the Global War on Terrorism Medal, the Army Service Ribbon, the Army Commendation Medal, the National Defense Service Medal, the Army Reserves Component Service Medal, the National Guard Individual Achievement Medal, the Adjutant General Outstanding Unit Citation, and the Combat Infantry Badge.

Today, I join family and friends in mourning the death of their beloved son, their brother, and their friend. May God be with the Noziska family and all those who mourn Mark's death and celebrate his life.

Mark laid down his life in defense of our freedom and security, and our Nation must never forget his sacrifice, just as we remember all of the Nation's fallen heroes. We have not been forced to relive the horror of 9/11 because heroes such as Mark offered their lives to protect us from it. America can never repay them. We are forever grateful.

I ask that God be with all those serving in uniform, especially the brave men and women on the front lines of battle. May God bless them and their families, and may God bring them home safely.

Madam President, I yield the floor, and I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mrs. HAGAN. Mr. President, I ask unanimous consent the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mr. UDALL of New Mexico). Without objection, it is so ordered.

THE DISCLOSE ACT

Mrs. HAGAN. Mr. President, I am glad to join my colleagues today to discuss our elections process and the state of campaign finance. As everyone here knows, in January of this year the Supreme Court ruled in a 5-to-4 decision in *Citizens United v. the Federal Election Commission* that the first amendment cannot limit corporate funding of political advertisements in candidates' elections. Effectively, this decision

overturned decades of campaign finance law that limited special interest influence on elections.

I am deeply concerned that this ruling is weakening the voice of the American people in our elections. Monday the New York Times reported that, since the ruling, many nonprofit advocacy groups have set up sister organizations and specially classified themselves under section 501(c) of the Tax Code. Organizations are using the 501(c) status as a loophole to avoid having to disclose their donors' identity.

I want America's campaign finance process to be transparent. What do I mean by transparent? That the public knows who is paying for the message and how much. We have to be aware of the influence that money has on politics.

In response to the Court's decision, the DISCLOSE Act was introduced to mitigate the harmful effects of the Supreme Court's decision in *Citizens United*. The DISCLOSE Act would implement comprehensive disclosure requirements on corporations, unions, and other organizations that spend money on Federal election campaigns. This is common sense. When every one of us here in this Senate, Republicans and Democrats, runs for reelection, we have to state in our advertisements that we approved the ad. There is no reason we should not hold corporations and unions to the same standard. By increasing the transparency of campaign spending by these groups, this legislation seeks to prevent unregulated corporate power over elections.

Under the legislation, the CEOs of corporations, the leaders of unions and other organizations would be required to appear on camera for the election advertisements they have funded. The DISCLOSE Act would also require that the top five donors from organizations that pay for campaign advertisements be listed on the screen at the end of the television ad.

Additionally, the legislation would take steps to eliminate the influence of foreign corporations on American elections. I believe the Court's decision puts the voices of ordinary Americans at risk of being drowned out by direct corporate spending on elections. America deserves open and transparent elections and that is why I am a cosponsor of the DISCLOSE Act. I believe the DISCLOSE Act would ensure that average American voters are the ones in charge during elections, not special interest money and not foreign corporations.

I can assure you I will continue to do everything within my power and work with my colleagues in the Senate to protect the integrity of the election process. I hope my colleagues on the other side of the aisle will join us in this effort.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mrs. MURRAY. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

THE DREAM ACT

Mrs. MURRAY. Mr. President, one of the many values that make America so great is that no matter where we start off from in life we believe that we all deserve to have a shot at the American dream.

We all deserve an opportunity to work hard, support our families, and give back to the Nation that has been there for us all of our lives.

This is an American value I cherish. It is one I feel very strongly we ought to maintain and strengthen. And it is why I stand here today to talk about the DREAM Act, which would help us do exactly that.

The amendment we proposed was a narrowly tailored piece of legislation that was developed with Democrats and Republicans working together.

And I was extremely disappointed that Senate Republicans refused to even allow us to begin debate on this critical issue.

The DREAM Act would give a select group of undocumented students the chance to become permanent residents if they came to this country as children, are long-term U.S. residents, have good moral character, and attend college for at least 2 years or enlist in the military.

Under this bill, tens of thousands of well-qualified potential recruits would become eligible for military service for the first time.

These are young people who love our country and are eager to serve in the Armed Forces during a time of war.

And the DREAM Act would add a very strong incentive for them to enlist by providing a path to permanent legal status.

It would also make qualified students eligible for temporary legal immigration status upon high school graduation, which would lead to permanent residency if they attend college.

And most importantly, it would allow the young people who want to give back to America an opportunity to do so.

This is about our values as a nation.

But it is also about real communities. And real people in my home State of Washington and across the country.

I want to share a few stories I have heard that demonstrate why the DREAM Act is so critical.

I got a letter from a young man named Carlos, who was brought to the United States when he was just 2 years old.

Carlos' mom went to work every day to provide for her son, but she never told him that he was undocumented.

It was only when he wanted to go overseas on a school community service trip that he found out.

Carlos excelled academically and helped his family out with money by selling hot dogs after school.

And by the end of high school, he was student body vice president and had received a scholarship to attend the University of Washington, where he is scheduled to start this year.

Carlos is going to continue selling hot dogs to pay for textbooks, and his dream is to go to law school and become a civil rights lawyer when he graduates.

I also heard from Judith, from Tacoma, another undocumented immigrant.

Judith recently graduated from high school and she told me that she dreams of joining the Navy and serving her country.

And I heard from Luis, a junior at Whitworth University in Washington State.

Luis is excelling at school, but because he is undocumented he has been unable to apply for work-study programs, internships, or federally funded scholarships.

He told me he wants to graduate and give back to the community by working with young people. That is his dream, but he is afraid that his status will prevent him from achieving that goal.

Luis told me he lives in fear of being deported, that the United States is his home, and that he wants nothing more than to be given a shot at the American dream.

The only way that can happen, the only way any of these young people can get that shot, is if we pass the DREAM Act.

The stories I told here today are of just three of the young people whose lives this affects, but I have received hundreds of stories just like theirs.

And this issue touches so many more across the country.

The amendment we proposed would have allowed us to take a first step toward fixing an immigration system that is clearly broken with real solutions that will help real people.

And for me, this is not just about immigration, it is about what type of country we want to be.

America has long been a beacon of hope for people across the world.

And I believe that to keep that beacon bright we need to make sure young people like Carlos, Judith, and Luis are given a shot at the American dream.

The dream that was there for me, that is there for my children and grandchild, and that is there for millions of others across this great country.

So once again, I am extremely disappointed that Senate Republicans blocked our attempt to begin debate on the legislation this amendment was attached to.

I am going to keep fighting for the DREAM Act.

And I am going to keep working toward comprehensive immigration reform that helps our economy, affords